

These tables contain only items for which a conformity decision was necessary.

2005 Conformity Decisions

Table 2 – Conformity Revenue Estimates for Disaster Mitigation Payments Act (PL 109-7) For Amounts Received or Dispositions Made Before, On, Or After April 15, 2005 Assumed Enactment After June 30, 2007				
		Decision		
Act Section	Provisions	Conform	Conform with Modification	Not Conform
1	Proper Tax Treatment of Certain Disaster Mitigation Payments	X		

Table 3 – Conformity Revenue Estimates for ETIA of 2005 (PL 109-58) Assumed Enactment After June 30, 2007				
		Decision		
Act Section	Provisions	Conform	Conform with Modification	Not Conform
1308	Electric Transmission Property Treated As 15-year Property	PIT		CORP
1309	Expansion of Amortization For Certain Atmospheric Pollution Control Facilities In Connection With Plants First Placed in Service after 1975	X		
1310	Modification to Special Rules For Nuclear Decommissioning Cost	X		
1323	Temporary Expensing for Equipment Used in Refining Liquids Fuels			X
1324	Pass Through to Owners of Deduction for Capital Costs Incurred By Small Refiner Cooperatives in Complying With EPA Sulfur Regulations			X
1325	Natural Gas Distribution Lines Treated As 15-Year Property	PIT		CORP
1326	Natural Gas Gathering Lines Treated As 7-Year Property	PIT		CORP
1328	Determination of Small Refiner Exception to Oil Depletion Deduction	X		
1329	Amortization of Geological and Geophysical Expenditures	X		
1331	Energy Efficient Commercial Buildings Deduction			X
1351	Expansion of Research Credit			X
1363	Modification of Recapture Rules for Amortizable Section 197 Intangibles	X		

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Table 5 – Conformity Revenue Estimates for GO Zone Act of 2005 (PL 109-135) Assumed Enactment After June 30, 2007				
		Decision		
Act Section	Provisions	Conform	Conform with Modification	Not Conform
101-F	Expensing for Certain Demolition and Clean-up Costs			X
101-O	Treatment of Public Utility Disaster Losses			X
303	Modification of Effective Date of Exception from Suspension Rules for Certain Listed and Reportable Transactions	X		
305	Disclosures of Certain Tax Return Information			X
401-423	Tax Technical Provisions	X		

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2006 Conformity Decisions

Table 1 – Conformity Revenue Estimates for TIPRA of 2005 (PL 109-222))				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Title II	OTHER PROVISIONS			
201	Clarification of Taxation of Certain Settlement Funds	X		
202	Modification of Active Business Definition under Section 355	X		
204	Capital Gains Treatment for Certain Self-Created Musical Works	X		
207	Amortization of Expenses Incurred in Creating or Acquiring Music or Music Copyrights	X		
209	Modification of Treatment of Loans to Qualified Continuing Care Facilities	X		
Title V	REVENUE OFFSET PROVISIONS			
501	Application of Earnings Stripping Rules to Partners Which are Corporations	X		
503	5-Year Amortization of Geological and Geophysical Expenditures for Certain Major Integrated Oil Companies	X		
507	Section 355 Not to Apply to Distributions Involving Disqualified Investment Companies		X	
510	Increase in Age of Minor Children Whose Unearned Income is Taxed as if Parent's Income	X		
516	Tax Involvement of Accommodation Parties in Tax Shelter Transactions	X		

Table 3 – Conformity Revenue Estimates for Clarification of Treatment of Self-Employment for Purposes of the Limitation on State Taxation of Retirement Income (PL 109-264)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
1	Clarification of Treatment of Self-Employment for Purposes of the Limitation on State Taxation of Retirement Income	X		

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Table 4 – Conformity Revenue Estimates for PPA of 2006 (PL 109-280)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Title I	REFORM OF FUNDING FOR SELF-EMPLOYED DEFINED BENEFIT PENSION PLANS			
112	Minimum Funding Standards; Funding Rules for Single-Employer Defined Benefit Pension Plans	X		
113	Benefit Limitations Under Single-Employer Plans	X		
Title II	FUNDING RULES FOR MULTIEMPLOYER DEFINED BENEFIT PENSION PLANS			
211	Funding Rules for Multiemployer Defined Benefit Plans	X		
212	Additional Funding Rules for Multiemployer Plans in Endangered or Critical Status	X		
221	Sunset of Additional Funding Rules	X		
Title VIII	PENSION RELATED REVENUE PROVISIONS			
Subtitle C	Improvements in Portability, Distributions, and Contribution Rules			
827	Penalty-Free Withdrawals from Retirement Plans for Individuals Called to Active Duty for at Least 179 Days	X		
828	Waiver of 10% Early Withdrawal Penalty Tax on Certain Distributions of Pension Plans for Public Safety Employees	X		
831	Allowance of Additional IRA Payments in Certain Bankruptcy Cases	X		
833	Inflation Indexing of Gross Income Limitations on Certain Retirement Savings Incentives	X		

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Table 4 – Conformity Revenue Estimates for PPA of 2006 (PL 109-280) (Continued)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Subtitle D	Health and Medical Benefits			
844	Treatment of Annuity and Life Insurance Contracts with a Long-Term Care Insurance Feature			X
Subtitle F	Other Provisions			
863	Treatment of Death Benefits from Corporate-Owned Life Insurance	X		
866	Exemption of Income from Leveraged Real Estate Held by Church Plans	X		
868	Gratuitous Transfer for Benefits of Employees	X		
Title XII	PROVISIONS RELATING TO EXEMPT ORGANIZATIONS			
Subtitle A	Charitable Giving Incentives			
1201	Tax-Free Distributions from Individual Retirement Plans for Charitable Purposes	X		
1202	Extension of Modification of Charitable Deduction for Contribution of Food Inventory		X	
1203	Basis Adjustment to Stock of S Corporation Contributing Property	X		
1204	Extension of Modification of Charitable Deduction for Contribution of Book Inventory		X	
1205	Modification of Tax Treatment of Certain Payments to Controlling Exempt Organizations	X		
1206	Encouragement of Contributions of Capital Gains Real Property Made for Conservation Purposes	X		

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Table 4 – Conformity Revenue Estimates for PPA of 2006 (PL 109-280) (Continued)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Subtitle B	Reforming Exempt Organizations			
Part 1	General Reforms			
1211	Reporting on Certain Acquisitions of Interests on Insurance Contracts in Which Certain Exempt Organizations Hold an Interest	X		
1213	Reform of Charitable Contributions of Certain Easements in Registered Historic Districts and Reduced Deduction for Portion of Qualified Conservation Contribution Attributable to Rehabilitation Credit		X	
1214	Charitable Contributions for Taxidermy Property	X		
1215	Recapture of Tax Benefit for Charitable Contributions of Exempt Use Property Not Used for an Exempt Use	X		
1216	Limitation of Deduction for Charitable Contributions of Clothing and Household Items	X		
1217	Modification of Recordkeeping Requirements for Certain Charitable Contributions	X		
1218	Contributions of Fractional Interests in Tangible Personal Property	X		
1219	Provisions Relating to Substantial and Gross Overstatements of Valuations	X		
1220	Additional Standards for Credit Counseling Organizations	X		
1222	Definition of Convention or Association of Churches	X		
1223	Notification Requirement for Entities Not Currently Required to File	X		

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Table 4 – Conformity Revenue Estimates for PPA of 2006 (PL 109-280) (Continued)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Part 2	Improved Accountability of Donor Advised Funds			
1231-1235	Excise Taxes Relating to Donor Advised Funds, Excess Benefit Transactions Involving Donor Advised Funds and Sponsoring Organizations, Excess Business Holdings of Donor Advised Funds, Returns of, and Application for Recognition by Sponsoring Organizations			X
Part 3	Improved Accountability of Supporting Organizations			
1241-1245	Requirements for Supporting Organizations, Excess Benefit Transactions Involving Supporting Organizations, Excess Business Holding of Supporting Organizations, Treatment of Amounts Paid to Supporting Organizations by Private Foundations, and Returns of Supporting Organizations			X

Table 5 – Conformity Revenue Estimates for TRHCA of 2006 (PL 109-432)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Division A	Extension and Expansion of Certain Tax Relief Provisions and Other Tax Provisions			
Title I	EXTENSION AND MODIFICATION OF CERTAIN PROVISIONS			
104	Extension and Modification of Research Credit			X
122B	Disclosure of Return Information Regarding Terrorist Activity			X
Title II	ENERGY TAX PROVISIONS			
204	Deduction for Energy Efficient Commercial Buildings			X
209	Special Depreciation Allowance for Cellulosic Biomass Ethanol Plant Property			X

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Table 5 – Conformity Revenue Estimates for TRHCA of 2006 (PL 109-432) (continued)				
		Decision		
Act Section	Provisions	Conform	Conform with Modifications	Not Conform
Title IV	OTHER PROVISIONS			
402	Credit for Prior Year Minimum Tax Liability Made Refundable After Period of Years			X
404	Partial Expensing for Advance Mine Safety Equipment			X
406	Whistleblower Reforms			X
407	Frivolous Tax Submissions		X	
409	Clarification of Taxation of Certain Settlement Funds Made Permanent – Effective in Taxable Year 2011.	X		
410	Modification of Active Business Definition Under Section 355 Made Permanent – Effective in Taxable Year 2011.	X		
412	Capital Gains Treatment for Certain Self-Created Musical Works Made Permanent	X		
417	Exclusion of Gain from Sale of Principal Residence by Certain Employees of the Intelligence Community	X		
418	Sale of Property by Judicial Officers	X		
419	Premiums for Mortgage Insurance	X		
424	Modification of Excise Tax on Unrelated Business Taxable Income of Charitable Remainder Trusts			X
425	Loans to Qualified Continuing Care Facilities Made Permanent – Effective in Taxable Year 2011	X		
426	Technical Corrections	X		